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Nanette S. Edwards
Chief Counsel and Director of Legal Services

September 18, 2009

VIA ELECTRONIC FILING

Mr. Charles L.A. Terreni
Chief Clerk/Administrator
South Carolina Public Service Commission
101 Executive Center Drive
Columbia, South Carolina 29210

D. Duke
SA
9.18.09
10:50

RE: Application of IDS Telecom, LLC for Certificate of Public Convenience and Necessity To
Provide Interexchange and Local Exchange Telecommunications Services
Docket No. 2000-414-C

Dear Mr. Terreni:

The South Carolina Office of Regulatory Staff ("ORS") is in receipt of correspondence from IDS Telecom Corporation ("IDS") notifying ORS that it has ceased operations in South Carolina. Accordingly, ORS requests that IDS' Certificate of Public Convenience and Necessity be cancelled. (See attached letter dated September 10, 2009).

Thank you for your assistance in this matter and should you require additional information or have any questions, please contact me at (803) 737-0575.

Respectfully submitted,

Nanette S. Edwards

cc: Jennifer Cole, Lead Account Associate

Enclosure



September 10, 2009

RE: IDS Telecom Corp

To Whom It May Concern:

Please note that IDS Telecom Corp ceased all business operations effective August 25, 2009. The August 2009 tax return is the final return for IDS Telecom Corp.

This is the final return that will be filed with your jurisdiction. Please close the referenced account accordingly.

If you need additional information regarding the final return, please contact me directly at 770-956-7525 ext. 1482.

Thank you for your immediate attention in this matter.

Sincerely,

A handwritten signature in black ink, appearing to read 'Jennifer Cole'.

Jennifer Cole
Lead Account Associate

Enclosures

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